

REMARKS

Claims 1-10 were pending and under consideration.

In the Office Action of February 19, 2003, claims 1-10 were requested and objections were raised against claims 4, 5 and 10.

In response, independent claims 1 and 6 have been amended and claims 4 and 9 have been cancelled. The rejections are traversed.

Regarding the rejections, claims 1 and 6 require the oxide layer to be a chemically and mechanically polished layer to provide a smooth surface. This smooth surface enhances the performance of the head as set forth throughout the specification. Regardless of the propriety of the rejections in other respects, the cited art does not fairly teach or suggest such a layer in a magnetic tunnel effect type head. Accordingly, it is submitted that the cited art does not render the claims anticipated or obvious.

Regarding the objections to claims 4, 5 and 10, claim 4 has been cancelled and claim 5 and 10 have been amended taking into consideration the comments in the Office Action. It is believed that the objections have been addressed.

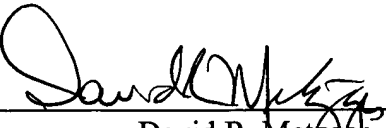
In view of the foregoing, it is submitted that claims 1-3, 5-8 and 10 are patentable and that the application is in condition for allowance. Notice to that effect is requested.

Respectfully submitted,

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By:



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